

CITY OF ANNAPOLIS, MARYLAND

Exhibit C-5

ENTERPRISE FUNDS

SCHEDULE OF EXPENSES AND OTHER USES COMPARED TO BUDGET

Year Ended June 30, 2005

With Comparative Actual Amounts for Year Ended June 30, 2004

	2005		Variance -	2004
	Budget as revised	Actual	positive (negative)	Actual
Water Fund				
Salaries	\$ 1,516,470	\$ 1,462,257	\$ 54,213	\$ 1,473,815
Utilities	214,150	250,995	(36,845)	219,911
Repairs and maintenance	562,250	476,842	85,408	412,893
Materials and supplies	186,760	166,327	20,433	211,187
Contractual services	66,250	51,847	14,403	32,818
Administrative charge from general fund	986,900	974,344	12,556	908,591
Depreciation	492,210	558,361	(66,151)	492,209
Interest expense, net	220,430	257,125	(36,695)	209,188
Other	18,500	-	18,500	-
Total Water Fund	\$ 4,263,920	\$ 4,198,098	\$ 65,822	\$ 3,960,612
Sewer Fund				
Salaries	\$ 616,470	\$ 626,327	\$ (9,857)	\$ 559,099
Utilities	120,000	149,034	(29,034)	136,985
Repairs and maintenance	342,870	344,819	(1,949)	277,395
Materials and supplies	49,380	46,060	3,320	33,188
Treatment plant operations	2,468,400	3,168,743	(700,343)	2,686,968
Contractual services	90,990	89,690	1,300	70,988
Administrative charge from general fund	638,790	624,185	14,605	357,948
Depreciation	798,680	724,985	73,695	663,701
Interest expense, net	203,390	215,508	(12,118)	242,804
Other	45,230	-	45,230	5,233
Total Sewer Fund	\$ 5,374,200	\$ 5,989,351	\$ (615,151)	\$ 5,034,309
Off Street Parking Fund				
Utilities	\$ 62,250	\$ 87,319	\$ (25,069)	\$ 60,690
Repairs and maintenance	61,420	13,946	47,474	20,765
Materials and supplies	2,600	2,649	(49)	2,940
Contractual services	675,000	727,748	(52,748)	577,425
Administrative charge from general fund	135,640	145,177	(9,537)	113,359
Depreciation	242,790	414,152	(171,362)	242,793
Interest expense, net	392,110	342,554	49,556	238,731
Total Off Street Parking Fund	\$ 1,571,810	\$ 1,733,545	\$ (161,735)	\$ 1,256,703
Dock Fund				
Salaries	\$ 318,740	\$ 306,718	\$ 12,022	\$ 292,363
Utilities	26,150	37,771	(11,621)	30,433
Repairs and maintenance	131,150	93,210	37,940	105,606
Materials and supplies	30,610	24,606	6,004	27,103
Contractual services	42,500	40,219	2,281	22,868
Administrative charge from general fund	184,850	167,504	17,346	155,224
Depreciation	74,550	77,871	(3,321)	74,553
Interest expense, net	27,160	29,959	(2,799)	33,102
Total Dock Fund	\$ 835,710	\$ 777,858	\$ 57,852	\$ 741,252

(Continued)

CITY OF ANNAPOLIS, MARYLAND

Exhibit C-5

ENTERPRISE FUNDS

SCHEDULE OF EXPENSES AND OTHER USES COMPARED TO BUDGET

Year Ended June 30, 2005

With Comparative Actual Amounts for Year Ended June 30, 2004

	2005			
	Budget as revised	Actual	Variance - positive (negative)	2004 Actual
Market Fund				
Salaries	\$ 15,450	\$ -	\$ 15,450	\$ 14,952
Utilities	26,500	25,532	968	29,149
Repairs and maintenance	33,170	4,768	28,402	27,741
Materials and supplies	560	8,329	(7,769)	364
Administrative charge from general fund	13,710	14,894	(1,184)	15,964
Depreciation	13,770	13,770	-	13,770
Interest expense, net	1,390	1,566	(176)	1,693
Total Market Fund	\$ 104,550	\$ 68,859	\$ 35,691	\$ 103,633
Transportation Fund				
Salaries	\$ 2,905,670	\$ 3,104,164	\$ (198,494)	\$ 2,696,896
Utilities	29,400	53,213	(23,813)	35,059
Repairs and maintenance	329,710	354,126	(24,416)	396,879
Materials and supplies	325,880	361,807	(35,927)	305,204
Contractual services	137,630	48,915	88,715	67,491
Administrative charge from general fund	791,680	853,053	(61,373)	489,352
Depreciation	439,170	336,894	102,276	465,376
Interest expense, net	6,310	7,144	(834)	8,156
Other	55,800	20,574	35,226	7,065
Total Transportation Fund	\$ 5,021,250	\$ 5,139,890	\$ (118,640)	\$ 4,471,478
Stormwater Management Fund				
Salaries	\$ 151,620	\$ 128,537	\$ 23,083	\$ 111,269
Repairs and maintenance	4,000	5,844	(1,844)	17,559
Materials and supplies	11,000	12,307	(1,307)	8,316
Contractual services	74,000	54,618	19,382	3,964
Administrative charge from general fund	80,550	80,167	383	(52)
Total Stormwater Management Fund	\$ 321,170	\$ 281,473	\$ 39,697	\$ 141,056
Refuse Fund				
Salaries	\$ 1,050,620	\$ 1,025,883	\$ 24,737	\$ 923,036
Utilities	1,000	1,357	(357)	1,147
Repairs and maintenance	49,640	49,969	(329)	39,069
Materials and supplies	70,190	83,547	(13,357)	57,076
Contractual services	764,250	900,167	(135,917)	750,112
Administrative charge from general fund	819,020	820,592	(1,572)	826,177
Depreciation	153,590	153,587	3	153,587
Total Refuse Fund	\$ 2,908,310	\$ 3,035,102	\$ (126,792)	\$ 2,750,204